

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **May 11, 2004**

AGENDA ITEM NO.: **13**

CONSENT:

REGULAR: **X**

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

**ITEM TITLE: Adoption and Appropriation of the FY 2005 Operating and City Capital Budgets, Adoption of the FY 2005-2009 Capital Improvement Program, and amendments to the Code Sections relating generally to Ambulance Rates, Motor Vehicle License Fees, Tangible Personal Property, Real Estate, Meals and Amusement Tax Rates.**

RECOMMENDATION: Adopt and appropriate the FY 2005 Operating Budget, FY 2005 Capital Budget and the FY 2005-2009 Capital Improvement Program and amend City Code Sections relating generally to Ambulance Rates, Motor Vehicle License Fees; Tangible Personal Property, Real Estate, Meals and Amusement Tax Rates.

SUMMARY: The FY 2005 Proposed Operating and Capital Budgets have been amended as follows:

### General Fund

	<u>Proposed Operating Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
<b>Revenues and Use of Fund Balance</b>	\$128,107,461		\$128,707,666
Adjustments to Proposed Budget Projections		2,215,095	
Amusement Tax Adjustment		(168,000)	
Business Personal Property Tax Adjustment		585,000	
Personal Property Tax Adjustment		(143,170)	
Meals Tax Adjustment		(626,720)	
Real Estate Tax Adjustment		(1,262,000)	
<b>Total Revenues and Use of Fund Balance</b>	<b>\$128,107,461</b>	<b>\$600,205</b>	<b>\$128,707,666</b>
<b><u>Expenditures</u></b>			
Operations	\$83,257,140	\$426,367	\$83,683,507
Debt Service	10,972,765	0	10,972,765
Schools-Operations	31,000,721	0	31,000,721
Economic Development Reserve	200,000	0	200,000
Reserve for Snow Removal, Streets and Bridges	250,000	0	250,000
Reserve for Contingencies	800,000	0	800,000
Capital Improvements	1,626,835	0	1,626,835
<b>Total Expenditures</b>	<b>\$128,107,461</b>	<b>\$426,367</b>	<b>\$128,533,828</b>
<b>Balance</b>		<u>\$173,838</u>	
<b>Increase in Fund Balance</b>		<u>(173,838)</u>	
<b>Final Balance</b>		<u><u>\$0</u></u>	

Details of these adjustments can be found on Attachment A.

#### Schools Operating Fund

The Schools Operating Fund has been amended by \$414,248 to reflect the beginning and ending fund balance designated in the General Fund and by \$5,819,423 to reflect Federal and State grant funding.

#### Fleet Services Fund

The Fleet Services Fund has been amended by a \$12,010 reduction in Revenue to reflect adjustments to charges to Departments. The Fleet Services Fund is further amended by \$14,661 to reflect an Increase in Debt Service Payments.

#### Water Fund

The Water Fund has been amended by \$128,044 to reflect an increase in Debt Service payments.

#### Sewer Fund

The Sewer Fund has been amended by \$97,397 to reflect an increase in Debt Service payments.

#### Housing Opportunities, Medical Care, and Education (HOME) Ownership Program Fund

The HOME Fund has been amended by \$4,586 to reflect the actual grant award.

#### City, Federal, State Aid Fund

The City, Federal, State Aid Fund has been amended by \$27,689 to reflect corrections to revenue projections from the Federal government and a transfer from the General Fund; and the funding of the Community Gun Violence Program, and the Foster Parent Recruiting and Training Program.

#### Community Development Block Grant

The Community Development Block Grant fund has been amended by \$35,716 to reflect the actual grant award.

#### Capital Improvement Program

The FY 2005 Capital Improvement Program is increased \$5,800,000 to fully appropriate the E.C. Glass High School Renovation project.

#### Fund Balance

With the adjustments noted above, the General Fund undesignated fund balance as of June 30, 2005 is projected to be \$12,838,937 or 10% of revenues.

PRIOR ACTION(S): March 9, 16, 23, 30 April 6, 13, 20, 27 2004 – City Council Work Sessions  
April 6, 2004 – Public Hearing on the Proposed FY 2005 Budgets for City Government, Public Schools, Water, Sewer, Solid Waste, Airport and Other Funds, and the FY 2005 - 2009 Capital Improvement Program. Public Hearing on the proposed increase in Ambulance Rates; Motor Vehicle License Fees; and Tangible Personal Property, Real Estate, Meals and Amusement Tax Rates.

BUDGET IMPACT: See attached budget ordinances.

CONTACT(S): L. Kimball Payne, City Manager, 455-3990  
Bonnie Svrcek, Deputy City Manager, 455-3990  
Donna Witt, Assistant Finance Director, 455-3968

ATTACHMENT(S): Attachment A: General Fund Expenditure Adjustments  
Ordinances adopting and appropriating the FY 2005 Operating Budget, FY 2005 Capital Budget and the FY 2005-2009 Capital Improvement Program and amending City Code Sections relating generally to Ambulance Rates, Motor Vehicle License Fees, Tangible Personal Property, Real Estate, Meals and Amusement Tax Rates.

REVIEWED BY: lkp

**BALANCING THE FY 2005 BUDGET****Revenues and Use of Fund Balance**

<i>Proposed Revenues (from the FY 2005 Proposed Operating Budget)</i>	\$	<b>127,753,461</b>
Use of Fund Balance	\$	354,000
<b>Total Proposed Revenues and Use of Fund Balance</b>	<b>\$</b>	<b>128,107,461</b>

*Adjustments: Revenue Summary (discussed at 4/13/04 Council Meeting)*

General Property Taxes	\$	128,468
Other Local Taxes ( <i>includes raising Personal Property for vehicles to \$4.00</i> )	\$	1,449,419
Use of Money and Property	\$	(40,253)
Charges for Services ( <i>includes increased Ambulance Fees</i> )	\$	448,727
State Non-Categorical Aid	\$	205,711
State Categorical Aid-Constitutional Offices	\$	173,023
State Categorical Aid-Grants ( <i>Budgeted incorrectly in the General Fund</i> )	\$	(150,000)
<b>Revised Revenues and Use of Fund Balance</b>	<b>\$</b>	<b>130,322,556</b>

**Expenditures, Reserves and Transfers**

<b>Proposed Expenditures and Transfers (from the FY 2005 Proposed Operating Budget)</b>	<b>\$</b>	<b>128,107,461</b>
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**Results of April 13, 2004 City Council Actions**

City Council: Defer salary increase	\$	(27,508)
Public Works: Restore funding for safety picnic and meals for employees attending training that extend beyond traditional meal times	\$	4,400
CASA	\$	10,557
GLTC (restore night service)	\$	53,240

**Results of April 13, 2004 City Council Actions (Adjustments and Corrections)**

Salary supplement for Building Inspectors based on certification(s)	\$	12,000
Correction: Reduce Police Cadet Program from 6 to 4 positions	\$	(55,000)
Correction: Double Budgeted Neighborhood Coordinator Position	\$	(46,000)
Adjustments to Council/Manager's Budget based on membership dues notifications	\$	6,617
Adjustments to Constitutional Offices based on Compensation Board Estimates	\$	16,372
Correction: Fleet Services Charges/Various Departments	\$	(4,284)
Adjustment: Region 2000 Regional Commission Dues	\$	(4,026)
Adjustment: Indigent Hospitalization	\$	1,159
Adjustment: General Fund transfer to City/Federal/State Aid	\$	(13,516)
Correction: Parks and Recreation position	\$	(7,279)
Adjustment: Restore Overtime:		

Police	\$	115,000
Animal Warden	\$	430
Emergency Communications	\$	26,676
Fire	\$	101,000
Opportunity House	\$	2,000
Crossroads House	\$	3,500
SPARC House	\$	1,000
Special Events	\$	60,000

Adjustment: Salary savings in Billings and Collections due to turnover	\$	(12,166)
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<b>Revised Expenditures</b>	<b>\$</b>	<b>128,351,633</b>
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<b>Revised Balance</b>	<b>\$</b>	<b>1,970,923</b>
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**April 20, 2004 Council Adjustments**

Restore Library Funding	\$	(141,240)
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<b>Revised Balance</b>	<b>\$</b>	<b>1,829,683</b>
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**April 27, 2004 Council Adjustments**

Increase admission tax from 5% to 7% rather than the Manager's Proposed from 5% to 10%	\$	(168,000)
Increase Business Personal Property from \$3.30 to \$3.95	\$	585,000
Increase Personal Property from \$3.30 to \$3.95 (\$45 increase from Manager's proposed of \$3.50).	\$	(143,170)
Increase meals tax from 6.0% to 6.5% rather than the Manager's Proposed from 6.0% to 7.0%	\$	(626,720)
Increase real estate from \$1.11 to \$1.14 rather than Manager's proposed from \$1.11 to \$1.18	\$	(1,262,000)
Commonwealth Attorney: Funding for salary increases	\$	(40,955)
<b>Revised Balance</b>	<b>\$</b>	<b>538,228</b>

Increase in Ending Fund Balance	\$	(173,838)
<b>Balance</b>	<b>\$</b>	<b>-</b>

- A. BE IT ORDAINED that the Proposed FY 2005 General Fund Operating Budget including the revenues and expenditures proposed by the City Manager and adjusted by City Council is hereby adopted as the annual operating budget of the City of Lynchburg for the fiscal year beginning July 1, 2004 and ending June 30, 2005 and said funds are appropriated; and that said sums shall not in any way be increased or added to except by a majority vote of all of the members of Council, said vote to be taken by ayes and noes:

**GENERAL FUND INCOME**

Beginning Balance	\$13,019,099
<u>Non-Dedicated Revenues</u>	
General Property Taxes	51,097,262
Other Local Taxes	39,377,721
Permits, Privilege Fees and Licenses	788,565
Fines & Forfeitures	550,000
Use of Money & Property	1,027,790
Charges for Services	1,880,121
Miscellaneous	425,759
Revenue from the Commonwealth	9,240,849
<u>Dedicated Revenues</u>	
Revenue from Use of Money & Property	
Charges for Services	1,910,372
Miscellaneous	2,906,400
Interfund Transfers	1,042,176
Revenue from the Commonwealth	
Categorical Aid - State Shared Expenditures	2,373,243
Categorical Aid	10,191,071
Revenue from the Federal Government	5,542,337
<b>Total</b>	<b><u>\$141,372,765</u></b>

**GENERAL FUND EXPENDITURES**

General Government	\$10,416,762
Judicial Administration	3,509,355
Public Safety	24,949,677
Public Works	13,528,285
Health and Welfare	13,957,726
Parks, Recreation and Cultural	3,902,876
Community Planning and Development	2,041,923
Civic, Community and Regional	6,177,527
Non-Departmental	2,424,776
Transfer to Other Funds	2,774,600
Debt Service	5,559,992
Schools (Local Share Only) - Operations	31,000,721
Schools (Local Share Only) - Debt Service	5,412,773
Reserves	1,250,000
Transfer to Capital	1,626,835
Ending Balance	12,838,937
<b>Total</b>	<b><u>\$141,372,765</u></b>

Introduced:

Adopted:

Certified:

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Clerk of Council

065LA

B. BE IT ORDAINED that the budgets of the funds mentioned herein are hereby adopted for the purposes herein mentioned and said funds are appropriated from the funds and resources of the City of Lynchburg for the fiscal year beginning July 1, 2004 and ending June 30, 2005, and further that said sums shall not in any way be increased or added to except by a majority vote of all of the members of Council, said vote to be taken by ayes and noes:

#### SCHOOL INCOME

Beginning Balance (Designated in General Fund)	\$414,248
State	35,204,873
Federal	1,886,000
Local – Operating	31,000,721
Local – Debt Service	37,100
Grants	5,819,423
Miscellaneous	610,000
<b>Total</b>	<b><u>\$74,972,365</u></b>

#### SCHOOL EXPENDITURES

Operations	\$68,738,694
Grant Funded Expenditures	5,819,423
Ending Balance	414,248
<b>Total</b>	<b><u>\$74,972,365</u></b>

#### FLEET SERVICES INCOME

Beginning	\$478,271
Revenues	3,877,890
<b>Total</b>	<b><u>\$4,356,161</u></b>

#### FLEET SERVICES EXPENDITURES

Operations	\$3,876,652
Debt Service	221,319
Ending Balance	258,190
<b>Total</b>	<b><u>\$4,356,161</u></b>

#### AIRPORT INCOME

Beginning Balance	\$106,137
Revenue from Cost Centers	1,452,293
Transfer from General Fund	528,981
Interest & Other	200,017
<b>Total</b>	<b><u>\$2,287,428</u></b>

#### AIRPORT EXPENDITURES

Operations	\$1,726,490
Debt Service	462,021
Reserve for Debt Service	14,900
Ending Balance	84,017
<b>Total</b>	<b><u>\$2,287,428</u></b>

#### WATER FUND INCOME

Use of Fund Balance	\$152,687
Water Sales	5,512,500
Meter, Sewer Fund & General Fund Hydrant Charges	1,365,533
Cut-on/off Charges	125,000
Availability, Connection Fees	169,860
Other Charges for Service	162,911
Water Contracts (Amherst/Bedford/Campbell/Industrial)	2,202,428
Interest	116,580
Other Revenues	7,500
<b>Total</b>	<b><u>\$9,814,999</u></b>

#### WATER FUND EXPENDITURES

Operations - Departmental	\$6,099,045
Debt Service	2,701,954
Capital Outlay	20,000
Transfer to Water Capital Fund	850,000
Transfer to Fleet Services Fund	144,000
<b>Total</b>	<b><u>\$9,814,999</u></b>

#### SEWER FUND INCOME

Charges for Services	\$12,553,251
Sewer Contracts (Amherst/Bedford/Campbell/Industrial)	2,464,341
Interest	60,000
State Highway Maintenance	38,500
<b>Total</b>	<b><u>\$15,116,092</u></b>

#### SEWER FUND EXPENDITURES

Operations - Departmental	\$6,395,407
Debt Service	6,509,525
Capital Outlay	55,000
Transfer to Sewer Capital Fund	1,000,000
Transfer to Fleet Services Fund	120,000
Addition to Fund Balance	1,036,160
<b>Total</b>	<b><u>\$15,116,092</u></b>

#### SOLID WASTE MANAGEMENT INCOME

Beginning Balance	\$4,257,953
Charges for Services	5,944,913
Transfer from General Fund	732,529
Intergovernmental	190,697
Interest	215,000
<b>Total</b>	<b><u>\$11,341,092</u></b>

#### SOLID WASTE MANAGEMENT EXPENDITURES

Operations	\$4,054,908
Debt Service	1,445,278
Future Landfill Expansion Reserve	1,174,326
Landfill Closure Reserve	345,245
Transfer to Solid Waste Management Capital Fund	36,500
Transfer to Fleet Services Fund	229,000
Ending Balance	4,055,835
<b>Total</b>	<b><u>\$11,341,092</u></b>

#### ASSET FORFEITURE FUND INCOME

Beginning Balance	\$0
Revenue	24,333
<b>Total</b>	<b><u>\$24,333</u></b>

#### ASSET FORFEITURE FUND EXPENDITURES

Operations	\$24,333
Ending Balance	0
<b>Total</b>	<b><u>\$24,333</u></b>

**C. VA. RADIO COMMUNICATIONS INCOME**

Beginning Balance	\$23,311
Charges for Services	567,768
<b>Total</b>	<b><u>\$591,079</u></b>

**COMPREHENSIVE SERVICES ACT INCOME**

Beginning Balance	\$0
Transfer from General Fund	769,341
Lynchburg City School Transfer	151,541
Revenue from the Commonwealth	2,074,316
<b>Total</b>	<b><u>\$2,995,198</u></b>

**COMMUNITY DEV. BLOCK GRANT INCOME**

Beginning Balance	0
Intergovernmental	1,100,000
Reprogrammable Funds	21,716
Program Income	77,790
<b>Total</b>	<b><u>\$1,199,506</u></b>

**E-911/EMERGENCY COMMUNICATIONS CENTER INCOME**

Beginning Balance	\$756,962
E-911 Telephone Tax	1,012,000
Interest	10,000
<b>Total</b>	<b><u>\$1,778,962</u></b>

**HOME FUND INCOME**

Beginning Balance	\$0
Revenue from the Federal Government	480,541
<b>Total</b>	<b><u>\$480,541</u></b>

**LAW LIBRARY INCOME**

Beginning Balance	\$6,640
Charges for Services	60,000
<b>Total</b>	<b><u>\$66,640</u></b>

**LYNCHBURG BUSINESS DEVELOPMENT CENTRE INCOME**

Beginning Balance	\$125,385
Revenue	0
<b>Total</b>	<b><u>\$125,385</u></b>

**LEAF FUND INCOME**

Beginning Balance	\$9,232
Pledges/Donations	0
<b>Total</b>	<b><u>\$9,232</u></b>

**MUSEUM SYSTEM INCOME**

Beginning Balance	\$10,352
Charges for Services	11,000
Miscellaneous Revenue	300
<b>Total</b>	<b><u>\$21,652</u></b>

**RECREATION PROGRAMS INCOME**

Beginning Balance	\$104,074
Charges for Services	377,000
<b>Total</b>	<b><u>\$481,074</u></b>

**REGIONAL JUVENILE DET. CENTER INCOME**

Beginning Balance	\$0
Charges for Services	1,479,565
Intergovernmental	1,191,809
<b>Total</b>	<b><u>\$2,671,374</u></b>

**C. VA. RADIO COMMUNICATIONS EXPENDITURES**

Operations	\$567,768
Ending Balance	23,311
<b>Total</b>	<b><u>\$591,079</u></b>

**COMPREHENSIVE SERVICES ACT EXPENDITURES**

Operations	\$2,995,198
Ending Balance	0
<b>Total</b>	<b><u>\$2,995,198</u></b>

**COMMUNITY DEV. BLOCK GRANT EXPENDITURES**

Operations	1,199,506
Ending Balance	0
<b>Total</b>	<b><u>\$1,199,506</u></b>

**E-911 COMMUNICATIONS CENTER EXPENDITURES**

Operations	\$501,971
Debt Service	512,077
General Fund Payment	105,000
Reserve for Equipment Replacement	10,000
Capital Outlay	45,452
Ending Balance	604,462
<b>Total</b>	<b><u>\$1,778,962</u></b>

**HOME FUND EXPENDITURES**

Operations	\$480,541
Ending Balance	0
<b>Total</b>	<b><u>\$480,541</u></b>

**LAW LIBRARY EXPENDITURES**

Operations	\$60,000
Ending Balance	6,640
<b>Total</b>	<b><u>\$66,640</u></b>

**LYNCHBURG BUSINESS DEVELOPMENT CENTRE EXPENDITURES**

Operations	\$0
Ending Balance	125,385
<b>Total</b>	<b><u>\$125,385</u></b>

**LEAF FUND EXPENDITURES**

Operations	\$0
Ending Balance	9,232
<b>Total</b>	<b><u>\$9,232</u></b>

**MUSEUM SYSTEM EXPENDITURES**

Operations	\$11,293
Ending Balance	10,359
<b>Total</b>	<b><u>\$21,652</u></b>

**RECREATION PROGRAMS EXPENDITURES**

Operations	\$387,823
Ending Balance	93,251
<b>Total</b>	<b><u>\$481,074</u></b>

**REGIONAL JUVENILE DET. CENTER EXPENDITURES**

Operations	\$2,385,030
Debt Service	270,227
Reserve for Contingencies	16,117
Ending Balance	0
<b>Total</b>	<b><u>\$2,671,374</u></b>

**RISK MANAGEMENT FUND INCOME**

Beginning Balance	\$2,277,022
Charges for Services	1,036,155
Subrogation	25,000
<b>Total</b>	<b><u>\$3,338,177</u></b>

**SPECIAL WELFARE FUND INCOME**

Beginning Balance	\$26,953
Donations and Restitutions	91,036
Interest	1,075
Revenue from the Commonwealth	3,178
Revenue from the Federal Government	3,178
<b>Total</b>	<b><u>\$125,420</u></b>

**STADIUM FUND INCOME**

Beginning Balance	\$448,432
Charges for Services	1,241,387
Transfer from General Fund	196,511
<b>Total</b>	<b><u>\$1,886,330</u></b>

**TECHNOLOGY FUND INCOME**

Beginning Balance	\$666,845
Use of Money & Property	6,000
Miscellaneous	20,197
Transfer from General Fund	347,701
<b>Total</b>	<b><u>\$1,040,743</u></b>

**CITY/STATE/FEDERAL AID FUND INCOME**

Beginning Balance	\$608,863
Revenue from the Federal Government	1,571,477
Revenue from the Commonwealth	917,751
In-Kind	83,766
Transfer from General Fund	109,961
<b>Total</b>	<b><u>\$3,291,818</u></b>

**RISK MANAGEMENT FUND EXPENDITURES**

Operations	\$219,578
Insurance and Claims	729,266
Ending Balance	2,389,333
<b>Total</b>	<b><u>\$3,338,177</u></b>

**SPECIAL WELFARE FUND EXPENDITURES**

Operations	\$98,467
Ending Balance	26,953
<b>Total</b>	<b><u>\$125,420</u></b>

**STADIUM FUND EXPENDITURES**

Operations	\$1,219,594
Debt Service	168,761
Capital Outlay	19,250
Ending Balance	478,725
<b>Total</b>	<b><u>\$1,886,330</u></b>

**TECHNOLOGY FUND EXPENDITURES**

Operations	\$475,000
Capital Outlay	100,000
Ending Balance	465,743
<b>Total</b>	<b><u>\$1,040,743</u></b>

**CITY/STATE/FEDERAL AID FUND EXPENDITURES**

Operations	\$3,291,818
Ending Balance	0
<b>Total</b>	<b><u>\$3,291,818</u></b>

Introduced:

Adopted:

Certified:

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Clerk of Council

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C. BE IT ORDAINED that the City Council hereby adopts the FY 2005-2009 Capital Improvement Program as amended.

Introduced:

Adopted:

Certified:

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Clerk of Council

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- D. BE IT FURTHER ORDAINED that the FY 2005 Capital Budget is hereby adopted and said funds are appropriated from the funds and resources of the City of Lynchburg for the fiscal year beginning July 1, 2004 and ending June 30, 2005, in the total amount of \$9,867,655 for the City Capital Projects Fund; \$17,260,620 for the Schools Capital Projects Fund; \$7,850,000 for the Airport Capital Projects Fund; \$2,625,000 for the Water Capital Projects Fund; and \$9,350,000 for the Sewer Capital Projects Fund as indicated below:

**CITY CAPITAL PROJECTS FUND**

**BUILDINGS**

Cabell Street Dependency	\$185,000
Carter Glass Building Reconfiguration	63,600
Major Building Repairs	499,894
Market Parking Deck Renovation	149,600
New Juvenile and Domestic Relations Court	510,000
Old Court House Museum Renovation	75,000
Roof Replacement	200,000
West Building Repairs	35,274
<b>Total</b>	<b>\$1,718,368</b>

**TRANSPORTATION**

Access Road to Memorial Avenue Maintenance Lot	\$5,000
Breezewood Drive	410,000
Cross-town Connector – Phase I	100,000
Cross-town Connector – Phase II	20,000
Culvert Replacement Program	252,500
General Street Improvements	750,000
Greater Lynchburg Transit Company	134,379
Major Bridge Repairs	1,340,000
Old Graves Mill Road	440,200
Old Graves Mill Road Relocation	500,000
Public Works Maintenance Lot Improvements	5,000
Storm Drainage System Repairs/Replacement	250,000
Street Overlay Program	1,262,500
Timberlake Road @ Logans Lane/Wards Ferry Road	80,000
<b>Total</b>	<b>\$5,549,579</b>

**ECONOMIC DEVELOPMENT**

Central Virginia Community College Space Construction	\$105,707
Downtown Riverfront Redevelopment	1,000,000
General Development Support	175,000
Street and Utility Extensions to Promote Economic Development	150,000
<b>Total</b>	<b>\$1,430,707</b>



**PARKS AND RECREATION**

Armstrong School (Former) Stabilization Project	\$156,000
Athletic Field Improvements	105,653
Community Market/Armory Improvements	30,000
Hiking Bridge Renovation/Replacement	178,000
Ivy Creek Nature Center	144,000
Kemper Station Bike/Hike Trail	16,320
Miller Park Improvements	238,100
Parks Paving and Lighting/Reconstruction (Athletic Court Paving)	100,000
Playground Replacement and Improvements	70,928
Riverside Train/Packet Boat Improvement Project	80,000
Templeton Senior-Adult Center	50,000
<b>Total</b>	<b>\$1,169,001</b>

**TOTAL CITY CAPITAL PROJECTS FUND****\$9,867,655****SCHOOLS CAPITAL PROJECTS FUND**

E.C. Glass High School	\$15,667,620
Heritage Elementary School Window Replacement	1,000,000
Mechanical and Electrical Upgrades	124,000
Modular Classrooms	55,000
Paving	104,000
Roof Replacement – Various Schools	310,000
<b>Total</b>	<b>\$17,260,620</b>

**AIRPORT CAPITAL PROJECTS FUND**

Corporate Hangar Construction	\$350,000
Runway 4 Extension Construction	7,500,000
<b>Total</b>	<b>\$7,850,000</b>

**WATER CAPITAL PROJECTS FUND**

Abert Water Plant – Filter Renovation	\$50,000
College Hill Water Filter Plant - Filter Renovation	200,000
Distribution System Improvements	750,000
Large Water Meter Replacement	125,000
Water Extensions	350,000
Water Main Replacement - CSO	400,000
Water Tank Rehabilitation	500,000
Water Treatment Plant Improvements	250,000
<b>Total</b>	<b>\$2,625,000</b>

**SEWER CAPITAL PROJECTS FUND**

Major Collection System Repairs	\$500,000
Rainleader Disconnect Program	100,000
Sewer Extensions	350,000

Sewer Separation/Rehabilitation (CSO)	7,900,000
Wastewater Treatment Plant Improvements	500,000
<b>Total</b>	<b>\$9,350,000</b>

Introduced:

Adopted:

Certified:

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Clerk of Council

065LD

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AN ORDINANCE TO AMEND AND REENACT SECTIONS 5-6, 36-130, 36-149, 36-150, 36-152, 36-254.1 AND 36-262, OF THE CODE OF THE CITY OF LYNCHBURG, 1981, AS AMENDED, THE AMENDED SECTIONS RELATING GENERALLY TO AMBULANCE RATES, MOTOR VEHICLE LICENSE FEES, TANGIBLE PERSONAL PROPERTY, REAL ESTATE, MEALS AND AMUSEMENT TAX RATES.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LYNCHBURG:

1. That Sections 5-6, 36-130, 36-149, 36-150, 36-152, 36-254.1 and 36-262, of the Code of the City of Lynchburg, 1981, as amended, be and the same is hereby further amended and reenacted as follows:

Sec. 5-6. Rates—Generally.

Effective on ~~December 31, 2000~~ July 1, 2004, and for each year thereafter, unless otherwise changed by city council, the following rates for ambulance services shall apply.

(a) The rates to be charged for the transportation of a patient from one (1) point within the city to another point within the city on a non-emergency basis shall be at a base rate of ~~one hundred seventy-five~~ three hundred twenty-five dollars (~~\$175.00~~ \$325.00) per trip, and ~~two hundred three hundred fifty~~ four hundred twenty-five dollars (~~\$200.00~~ \$350.00) per trip when such transportation is conducted on an emergency basis; provided, however, that:

(1) In addition to the base charges provided in subsections (a), (b) and (c), of this section there shall also be a charge of ~~five~~ eight dollars (~~\$5.00~~ \$8.00) for each mile the patient is transported.

(b) If multiple patients are transported in the same ambulance at the same time, the rate to be charged for each patient shall not be in excess of one-half (1/2) times the base rate prescribed herein for single patient transportation.

(c) Whenever a patient receives advanced life support procedure performed by the emergency medical services personnel, the rate shall be ~~two hundred twenty-five~~ four hundred twenty-five dollars (~~\$225.00~~ \$425.00) per patient, if provided on a non-emergency basis; ~~two hundred fifty four hundred fifty~~ four hundred fifty dollars (~~\$250.00~~ \$450.00) if provided on an emergency basis, and ~~two~~

~~hundred-seventy-five~~ five hundred seventy-five dollars (~~\$275.00~~ \$575.00) if provided on an emergency basis and three (3) or more different medications combined with at least one (1) specialized ALS procedure are administered.

Sec. 36-130. Amount of ~~taxes~~ license fees.

Effective March 1, 2005 the annual license tax fee hereby imposed on motor vehicles shall be in addition to any other property tax on motor vehicles and shall be as follows:

(a) Passenger vehicles: The annual license ~~tax~~ fee to be paid for motor vehicles, trailers and semitrailers designed and used for the transportation of passengers shall be as follows:

(1) ~~Twenty-five~~ Twenty nine dollars and fifty cents (~~\$25.00~~ \$29.50) for a private motor vehicle other than a motorcycle with a normal seating capacity of not more than ten (10) persons, and weighing less than four thousand (4,000) pounds, including the driver, or thirty four dollars and fifty cents (\$34.50) if the vehicle weighs more than four thousand (4,000) pounds, if such private motor vehicle is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire or is not operated under a lease without a chauffeur.

~~(2) Seventy-five cents (\$0.75) per one hundred (100) pounds of weight or major fraction thereof for a private motor vehicle other than a motorcycle with a normal seating capacity of more than ten (10) adult persons, including the driver, if such private motor vehicle is not used for the transportation of passengers for compensation and is not kept or used for rent or for hire or is not operated under a lease without a chauffeur. Provided that in no case shall the tax be less than twenty dollars (\$20.00).~~

(3 2) ~~Twenty-five~~ Twenty nine dollars and fifty cents (~~\$25.00~~ 29.50) for a school bus owned and operated by a private school or private bus owned and operated by a charitable organization in connection with its work.

(4 3) ~~Eighteen~~ Twenty nine dollars and fifty cents ~~thirty-three cents (\$18.33~~ 29.50) for a noncollapsible trailer or semitrailer designed for use as living quarters for human beings.

~~(5) Twenty dollars (\$25.00) for each motor vehicle, trailer or semitrailer kept or used for rent or for hire or operated under a lease without chauffeur for the transportation of passengers. This subsection shall not apply to vehicles used as common carriers.~~

~~(6 4) Two~~ Twenty nine dollars and fifty cents ~~twenty-five cents (\$2.25~~ 29.50) ~~per one hundred (100) pounds of weight or fraction thereof~~ for a taxicab and other vehicles kept for rent or for hire operated with a chauffeur for the transportation of passengers and weighing less than four thousand (4,000) pounds, or thirty four dollars and fifty cents (\$34.50) if the vehicle weighs more than four thousand (4,000) pounds. This subsection shall not apply to vehicles used as common carriers nor shall it apply to ambulances operating under a certificate of public convenience and necessity issued under Chapter 5 of this code.

(7 5) ~~Seven~~ Twenty one dollars ~~fifty cents (\$7.50~~ 21.00) for a motorcycle ~~plus four dollars (\$4.00) additional for each sidecar or delivery box.~~

(8 ~~6~~) ~~Twenty five~~ Twenty nine dollars and fifty cents (~~\$25.00~~ 29.50) for a bus used exclusively for transportation to and from Sunday School or church for the purpose of divine worship.

(9) ~~Seventy five cents (\$0.75) per one hundred (100) pounds of eight or major fraction thereof for other passenger-carrying vehicles.~~

(10) ~~Twenty five dollars (\$25.00) for each motor vehicle weighing not less than twenty three thousand two hundred (23,200) pounds nor more than thirty thousand (30,000) pounds gross weight when such motor vehicle is owned and operated by a charitable organization in connection with its work. A charitable organization as used in this subsection is one organized for some benevolent purpose for benefit of the public or an indefinite class thereof.~~

The manufacturer's shipping weight or scale weight shall be used for computing all taxes required by this section to be based upon the weight of the vehicle.

(b) Vehicles other than passenger vehicles: The annual license ~~tax~~ fee to be paid for all motor vehicles, trailers and semitrailers not designed and used for the transportation of passengers shall be an amount to be determined by the gross weight of the vehicle or combination of vehicles of which it is a part, when loaded to the maximum capacity for which it is registered and licensed, by the state pursuant to applicable provision of Title 46.42 of the Code of Virginia, 1950, as amended, according to the schedule herein set forth; provided, however, that the ~~tax~~ fee for the license ~~plates~~ fee for said motor vehicles, trailers and semitrailers shall not exceed two hundred ~~fifty eighty seven~~ dollars and thirty cents (~~\$250.00~~ 287.30). For each thousand pounds of gross weight, or major fraction thereof, for which any such vehicle is registered by the state, there shall be paid to the city motor vehicle license officer the ~~tax~~ fee indicated in the following schedule immediately opposite the weight group into which such vehicle, or any combination of vehicles of which it is a part, falls when loaded to the maximum capacity for which it is registered and licensed; provided that in no case shall the license ~~tax~~ fee be less than ~~twenty five~~ twenty nine dollars and fifty cents (~~\$25.00~~ 29.50) nor more than two hundred ~~fifty eighty seven~~ dollars and thirty cents (~~\$250.00~~ 287.30).

#### SCHEDULE

Gross weight group (pounds) ~~Tax~~ License fee per thousand pounds of gross weight

10,000 and less	<del>\$ 2.50</del> <u>2.95</u>
10,001 - 11,000	<del>2.60</del> <u>2.95</u>
11,001 - 12,000	<del>2.80</del> <u>2.95</u>
12,001 - 13,000	3.00
13,001 - 14,000	<del>3.16</del> <u>3.20</u>
14,001 - 15,000	<del>3.34</del> <u>3.40</u>
15,001 - 16,000	<del>3.50</del> <u>3.60</u>
16,001 - 17,000	<del>3.84</del> <u>4.00</u>
17,001 - 18,000	<del>4.16</del> <u>4.40</u>
18,001 - 19,000	<del>4.50</del> <u>4.80</u>
19,001 - 20,000	<del>4.84</del> <u>5.20</u>
20,001 - 21,000	<del>5.16</del> <u>5.60</u>
21,001 - 22,000	<del>5.50</del> <u>6.00</u>

22,001 - 23,000	<del>5.84</del> <u>6.40</u>
23,001 - 24,000	<del>6.16</del> <u>6.80</u>
24,001 - 25,000	<del>6.50</del> <u>6.90</u>
25,001 - 26,000	<del>6.84</del> <u>6.95</u>
26,001 - 27,000	<del>7.00</del> <u>8.25</u>
27,001 - 28,000	<del>7.05</del> <u>8.30</u>
28,001 - 29,000	<del>7.10</del> <u>8.35</u>
29,001 - 34,000	<del>7.20</del> <u>8.45</u>
Over 34,000	maximum tax <del>fee</del> <u>250.00</u> <u>8.45</u>

(c) ~~Certain trailers~~ Trailers and semitrailers not designated and used for transportation of passengers: The annual license tax to be paid for a one (1) or two (2) wheel trailer of a cradle, flat bed or open pickup type which has a body width not greater than the width of the motor vehicle to which it is attached at any time of operation, which is pulled or towed by a passenger car or station wagon, or a pickup or panel truck having an actual gross vehicle weight not exceeding five thousand (5,000) pounds, and which is used for carrying property not exceeding one thousand five hundred (1,500) pounds at any one time, shall be eight dollars thirty four cents (\$8.34). ~~Nothing herein shall be construed as applying to the tax for trailers or semitrailers designed for use as living quarters for human beings, or to those trailers or semitrailers operated under lease or rental agreement, or operated for compensation.~~ The license fees for trailers and semitrailers not designed and used for the transportation of passengers shall be as follows:

<u>Registered Gross Weight</u>	<u>Fee</u>
<u>1 - 1,500 lbs.</u>	<u>\$ 8.00</u>
<u>1,501 – 4,000 lbs.</u>	<u>18.50</u>
<u>4,001 lbs. and above</u>	<u>23.00</u>

(d) Vehicles transporting well-drilling machinery: The annual license ~~tax~~ fee to be paid for any motor vehicle, trailer or semitrailer upon which well-drilling machinery is attached and which is permanently used solely for transporting such machinery shall be ~~twenty-five~~ fifteen dollars (\$~~25.00~~ 15.00).

~~(e) Determination of tax for combination of tractor truck and semitrailers, etc.: In the case of a combination of a tractor truck and semitrailer, the tax to be paid to the city thereon shall be determined in the same manner as the registration fee to the state is determined pursuant to Section 46.1-157 of the Code of Virginia, 1950, as amended. The annual license tax for a semitrailer constituting a part of such combination shall be thirty dollars (\$30.00).~~

(f ~~e~~) When ~~taxes~~ fees due and payable: License ~~taxes~~ fees for all vehicles shall be due and payable on the fifteenth (15th) day of April in each year. All license ~~taxes~~ fees levied by this section shall be paid to the city motor vehicle officer who shall issue the license ~~and plate numbers~~ at such places as may be designated from time to time by the city manager.

(g ~~f~~) Proration: The annual license ~~taxes~~ fees paid on a motor vehicle that acquires a situs within the city after April 16 5 of a tax year shall be prorated by paying the following percentages of the annual ~~tax~~ fee:

Period	Percentage
March 1 - April 30	100
May 1 - May 31	92
June 1 - June 30	84
July 1 - July 31	76
August 1 - August 31	68
September 1 - September 30	60
October 1 - October 31	52
November 1 - November 30	44
December 1 - December 31	36
January 1 - January 31	28
February 1 - February 28	20

(h g) Conflict with state law: Nothing in this section shall be construed as imposing a license ~~tax~~ fee on any such vehicle in excess of the amount authorized to be imposed by the laws of the state.

Sec. 36-149. Tax rates—Tangible personal property in general; exempt household property.

(a) Effective on and after July 1, ~~1990~~ 2004, for the fiscal year beginning July 1, ~~1990~~ 2004 and ending June 30, ~~1991~~ 2005, and also for each and every fiscal year thereafter beginning July first and ending June thirtieth, of each such year, unless otherwise changed by council, on each one hundred dollars (\$100.00) of the assessed value of the following-named personal property, there shall be a tax of three dollars and ~~thirty~~ ninety-five cents (~~\$3.30~~ \$3.95) for the purpose of establishing and maintaining the public schools of the city and for the purpose of providing the interest on loans negotiated and bonds issued and to be issued by the city for school purposes, and for general governmental purposes, to wit: Horses, mules, asses, jennets, cattle, sheep, goats, hogs, vehicles of all kinds, books, pictures, mechanics' tools, machinery, farming implements, watches, clocks, musical instruments of all kinds, the aggregate value of household and kitchen furniture, value of all gold and silverware, plated ware and jewelry, and the market value of all other tangible personal property not specifically enumerated including the property separately classified by Sections ~~58-829, 58-829.2 and 58-829.3~~ 58.1-3503, 58.1-3506 and 58.1-3521 of the Code of Virginia, 1950; except and provided that household goods and personal effects owned and used by an individual or by a family or household incident to maintaining an abode which are defined as separate items of taxation and classified by Section ~~58-829.1~~ 58.1-3504 and 58.1-3505 of the Code of Virginia, 1950, as amended, are exempt from the tax imposed by this section, effective for the fiscal year beginning July 1, 1973 and ending June 30, 1974 and for each fiscal year thereafter.

(b) Every taxpayer owning any of the property mentioned in this section, on January first of any year, shall file a return thereof with the commissioner of the revenue on the form so prescribed. Such return shall be filed on or before April fifteenth of each year.

(c) Each fiduciary shall file the returns mentioned in this section with the commissioner of the revenue having jurisdiction.

(d) All city taxes for each year or fiscal year on tangible personal property assessed under this section shall be paid pursuant to the provisions of Section 36-171.

Sec. 36-150. Same—Personal property of persons, firms or corporations not taxed on capital and not having a home office in city.

Effective on and after July 1, ~~1990~~ 2004, for the fiscal year beginning July 1, ~~1990~~ 2004 and ending June 30, ~~1991~~ 2005, and also for each and every fiscal year thereafter beginning July first and ending June thirtieth of each year, unless otherwise changed by council, all persons not taxed on their capital and not having their home office in this city shall pay a tax of three dollars and ~~thirty~~ ninety five cents (\$~~3.30~~95) on each one hundred dollars (\$100.00) of all personal property in the city; and should such person decline to give the commissioner of the revenue a list within the time specified by law, or within thirty (30) days of the necessary blank forms having been mailed or delivered to such person, the commissioner shall at once proceed to assess the property as he deems fair and just.

Sec. 36-152. Same—Real estate.

Effective on and after July 1, ~~1996~~ 2004, for the fiscal year beginning July 1, ~~1996~~ 2004, and ending June 30, ~~1997~~ 2005, and for each and every fiscal year thereafter beginning July 1 and ending June 30 of each such year, unless otherwise changed by council, on each one hundred dollars (\$100.00) of the assessed value of real estate in this city and the improvements thereon there shall be a tax of one dollar ~~eleven~~ fourteen cents (~~\$1.11~~ \$1.14) for the purpose of establishing and maintaining the public schools of the city, and for the purpose of providing the interest and sinking fund on loans negotiated and bonds issued or to be issued by the city for school purposes, and for general governmental purposes. Provided, however, that effective on and after July 1, 1984, for the fiscal year beginning July 1, 1984, and ending June 30, 1985, and for each and every fiscal year thereafter beginning July 1 and ending June 30 of each such year, unless otherwise changed by council, for each one hundred dollars (\$100.00) of the assessed value of real estate and tangible personal property of public service corporations other than railway companies not equalized by the state corporation commission pursuant to—Section ~~58-512.1~~ 58.1-2604 of the Code of Virginia (1950), as amended, there shall be a tax of two dollars eighty cents (\$2.80). Provided, however, that effective on and after July 1, 2004, for the fiscal year beginning July 1, 2004, and ending June 30, 2005, and for each and every fiscal year thereafter beginning July 1 and ending June 30 of each such year, unless otherwise changed by council, for each one hundred dollars (\$100.00) of assessed value of real estate and tangible personal property of public service corporations other than aircraft, automobiles, and trucks of all such corporations and rolling stock of railway companies, there shall be a tax of one dollar fourteen cents (\$1.14).

Sec. 36-254.1. Levied

There is hereby imposed and levied by the city on each person a tax at the rate of six and one-half percent (~~6~~ 6 1/2 %) on the amount paid for meals purchased from any food establishment,

whether prepared in such food establishment or not, and whether consumed on the premises or not.

Sec. 36-262. Levied; amount.

(a) There is hereby imposed and levied a tax of ~~five~~ seven percent (~~5~~ 7%) of the amount paid for admission to any place of amusement or entertainment, to be paid by every person who pays an admission charge to such place.

(b) There is hereby imposed and levied a tax of ~~five~~ seven percent (~~5~~ 7%) of all amounts paid for ~~refreshments, service or merchandise~~ at any place of amusement or entertainment at which no admission charge is made.

2. That this ordinance shall become effective July 1, 2004.

Introduced:

Adopted:

Certified:

\_\_\_\_\_  
Clerk of Council

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